

No fees are believed necessary; however, the Commissioner is authorized to charge any fees which may be required, or credit any overpayment, to Meyertons, Hood, Kivlin, Kowert & Goetzel, P.C. Deposit Account No. 501505\6000-00500.

If there are any questions regarding this matter, please contact me at the telephone number provided below.

Respectfully submitted,



B. Noël Kivlin
Reg. No. 33,929
ATTORNEY FOR APPLICANT(S)

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Date: June 8, 2009